

Document Page 1 of 2
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

JR INSULATION SALES & SERVICE, INC.

DEBTORS

* CASE NO. 99-01618(SEK)
*
* CHAPTER 11
*

FINAL ACCOUNTING AND MOTION FOR FINAL DECREE

COMES NOW debtor, JR INSULATION SALES & SERVICE, INC., in the above case, and pursuant to Federal Rules Bankruptcy Procedures 2015(a)(5) submits this DOCUMENT REGARDING SUBSTANTIAL CONSUMMATION OF THE PLAN and Motion for entry of an Order of Final Decree pursuant to Federal Rules Bankruptcy Procedures 3022 as follows:

1. On February 28, 2003, the Debtor filed a Voluntary Petition under Chapter 11. On March 28, 2006, the Debtor filed its Amended Plan of Reorganization.

2. The Court in the ORDER CONFIRMING DEBTOR'S PLAN of October 18, 2006. It is final and unappealable. Pursuant to the confirmed plan, all class 9 creditors have been paid in full according to the plan. See copy of the payments that have been made.

3. The Plan, as confirmed, has been fully administered pursuant to Federal Rules Bankruptcy Procedures 3022.

THEREFORE, debtor respectfully prays that this account be approved and that due to the fact that substantial consummation of the plan has been made enter, a Final Decree to close the same.

RESPECTFULLY SUBMITTED

I HEREBY CERTIFY that on this date copy of this Motion has been electronically filed with the Clerk of the Court using CM/ECF system which will send notification of such filing to. US TRUSTEE, 500 Tanca Street, Ochoa Building, Suite 301, San Juan, PR 00901-1922; BRIAN K. TESTER, ESQ., (BPPR), P.O. Box 363507, San Juan, PR 00936-3507; ANA R. DAVILA, (CRIM), P.O. Box 195384, San Juan, PR 00919-5387; WALLY DE LA ROSA, ESQ., (SIF), Legal División, P.O. Box 365028, San Juan, PR 00936-5028; MRS. EVEREDITH CONDE GARCIA, (Dept. of the Treasury P.R.), Bankruptcy Section (424-B), P.O. Box 9024140, San Juan, PR 00902-4140; INTERNAL REVENUE SERVICE, Mercantil Plaza Bldg., Room 1014, #2 Ponce de León Ave. Stop 27½, San Juan, PR 00918-1693; MUNICIPIO DE BARCELONETA, Mr. Noel A. Gutiérrez, P.O. Box 2049, Barceloneta, PR 00617; RAMON MAURAS VALENTIN, ESQ., (Municipio de Peñuelas), P.O. Box 10, Peñuelas, PR 00624; MANUEL A. SEGARRA VAZQUEZ, ESQ., (COSVI), P.O. Box 363428, San Juan, PR 00936-3428; RANDOLPH A. HERNÁNDEZ NIEVES, (65 Rental), P.O. Box 29614, SAN JUAN, PR 00929; JOSE A. AXTMAYER, ESQ., (ALSTOM POWER, INC. & Combustión Eng. Caribe, Inc.), P.O. Box 70174, San Juan, PR 00936-8174; EDGARDO MUNOZ, ESQ., c/o García & Fernández, (Brand Scaffold Builders), 33 Calle Bolivia, Suite 701, San Juan, PR 00917-2010; MODESTO BIGAS MENDEZ, ESQ., (Fibertek), P.O. Box 7462, Ponce, PR 00732-7462; MR. JEAN PHILIP GAUTHIER, (Fox Rental, Inc.), Box 2334, Toa Baja, PR 00951; RAFAEL A. OJEDA DIEZ, (Humana Insurance of PR), P.O. Box 9023392, San Juan, PR 00902-3392; MR. MANUEL DEL NIDO MORRIS, (Popular Insurance), Div. Del Nido & Assoc. Inc., P.O. Box 9021804, San Juan, PR 00902-

1804; ONEIDA PEREZ ACOSTA, ESQ., (Popular Auto & Popular Leasing), P.O. Box 366818, San Juan, PR 00936-6818; SANDRA E. TORRES LOPEZ, ESQ., (PRTC), P.O. Box 360998, San Juan, PR 00936-0998; MARICARMEM COLON DIAZ, ESQ., (Bco. Santander), P.O. Box 362589, San Juan, PR 00936-2589; ADY PADAN, (Analytical Environmental Services, Int.), 1004 Calle Labra, segundo piso, Avenida R.H. Todd, Santurce, PR 00907; EDDIE RAMIREZ VALE, ESQ., (Compresores & Equipos, Inc.), P.O. Box 11741, San Juan, PR 00922-1741; ANEIDA P. WINSTON, ESQ., P.O. Box 227, Ben Franklin Station, Washington, DC 20044; FERNANDO VAN DERDYS, ESQ., (Newcon Caribbean, Inc.), Cobián Plaza, Suite 311, 1607 Ponce de León, San Juan, PR 00909-1815; EVA M. CORTES VAZQUEZ, ESQ., (GMAC), P.O. Box 9066285, San Juan, PR 00906-6285; FRANCISCO L. ACEVEDO NOGUERAS, Treasury Dept., P.O. Box 9023905, San Juan, PR 00902-3905; STATE INSULATION CORP., 525 Johnsonsden Street, Perth Amboy, NJ 0886; OLD DOMINION DEMOLITION, P.O. Box 7128, 2317 Turnpike Road, Portsmouth, VA 23707-0128; ENVIROMENTAL HEALTH & SAFETY SERVICE, Calaf #400, Suite 142, San Juan, PR 00918-1323; RESCO PRODUCTS, INC., P.O. Box 108, Norristown, PA 19404-0108; LEASEWAY OF PUERTO RICO, P.O. Box 11311, Caparra Heights Station, San Juan, PR 00922; AES INTERNATIONAL, INC., 1004 Labra Street, 2nd Floor, Ave. R.H. Todd, Santurce, PR 00907; VESUVIUS, USA., 5645 Collections Center Drive, Chicago, ILL. 60693, NEGRON & NEGRON SERVICES, Ave. Tito Castro 609, Suite 102, PMB 552, Ponce, PR 00716-2232; BURY BROTHERS, INC., Road 385, Km. 3.9, Peñuelas, PR 00624; BFI OF PONCE, P.O. Box 7104, Ponce, PR 00732-7104; USA WASTE DE PR, INC., P.O. Box 594, Caguas, PR 00726-0594; VICENTY, HERES Y LAURIA, P.O. Box 13455, San Juan, PR 00908; ALEJO MALDONADO AYALA, ESQ., (PR Dept. of Labor, Ismael Rosado García), Bureau of Legal Affairs, 18th Floor, 505 Muñoz Rivera Ave., Hato Rey, PR 00918; and to DEBTOR.

In San Juan, Puerto Rico, this 14 day of November, 2006.

S/ FRANCISCO R. MOYA HUFF, ESQ.

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